

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:)	Case No. 21-51382
)	
REBECCA C. PORTMAN,)	Chapter 7
)	
Debtor.)	Judge Alan M. Koschik
)	

TRUSTEE’S OBJECTION TO DEBTOR’S EXEMPTION

Julie K. Zurn, Trustee herein, objects to the Debtor’s exemption of her interest in 2021 federal and state tax refunds. Trustee’s Objection is made pursuant to Rule 4003 of the Federal Rules of Bankruptcy Procedure. In support of said Objection, Trustee states as follows:

1. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 & 1334. This matter is a core proceeding. 28 U.S.C. § 157(b)(2)(B). Venue in this Court is proper pursuant to 28 U.S.C. § 1408.
2. The Debtor filed a petition for relief under Chapter 7 of the Bankruptcy Code on September 27, 2021.
3. The Section 341 Meeting of Creditors is scheduled for December 14, 2021.
4. On Schedule C, the Debtor listed 100% of her interest in 2021 federal and state tax refunds as exempt pursuant to Ohio Revised Code § 2329.66(A)(9)(f). That section allows a debtor to exempt her interest in payments from the Additional Child Tax Credit and Earned Income Tax Credit.
5. State of Ohio tax refunds cannot be claimed as exempt under Ohio Revised Code § 2329.66(A)(9)(f).

6. In addition, the Debtor's federal tax return for 2020 shows that approximately \$1,510 of her 2020 federal tax refund was not attributable to the Additional Child Tax Credit or Earned Income Tax Credit.

7. The Debtor has not filed her 2021 federal and state tax returns yet. Consequently, the Trustee does not have sufficient information to determine whether the exemption is properly claimed.

WHEREFORE, Trustee requests an order disallowing Debtor's claimed exemption of her interest in 2021 federal and state tax refunds.

Respectfully submitted,

/s/ Julie K. Zurn
Julie K. Zurn (0066391)
Chapter 7 Trustee
BROUSE McDOWELL LPA
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Akron, Ohio 44311
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the Trustee's Objection to Debtor's Exemption was electronically transmitted on or about November 18, 2021, via this Court's CM/ECF system to the following who are listed on the Court's Electronic Mail Notice List:

U.S. Trustee

Mark H. Knevel, Counsel for Debtor(s)

and to the following via regular U.S. mail on November 18, 2021:

Rebecca Cagulada Portman
1422 Wuchter Street
Barberton, OH 44203

/s/ Julie K. Zurn
Julie K. Zurn (0066391)
Chapter 7 Trustee
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